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JS-6

8 UNITED STATES DISTRICT COURT  
 9 CENTRAL DISTRICT OF CALIFORNIA  
 WESTERN DIVISION

10 MAGUIRE PARTNERS - MASTER  
 11 INVESTMENTS, LLC, MAGUIRE  
 12 PARTNERS, INC., TAX MATTERS  
 PARTNERS, *et al.*,

13 Plaintiffs,

14 vs.

15 UNITED STATES OF AMERICA

16 Defendant.

Consolidated Case No.:  
 CV 06-07371-JFW (RZx)

Related Case Nos.:

CV 06-7374-JFW (RZx)  
 CV 06-7376-JFW (RZx) ✓  
 CV 06-7377-JFW (RZx)  
 CV 06-7380-JFW (RZx)

**Judgment**

17  
 18 For the reasons set forth in the Court's findings of fact and conclusions of  
 19 law, dated February 4, 2009, (dkt. 140), the Court denies Plaintiffs' request to  
 20 readjust partnership items for 2001 and 2002 of Maguire Partners - Master  
 21 Investments, LLC; Thomas Division Partnership, L.P.; Thomas Investment  
 22 Partners, Ltd.; Thomas Master Investments, L.P.; and Huntington/Fox Investments,  
 23 L.P. The adjustments set forth in the Notices of Final Partnership Administrative  
 24 Adjustments (FPAAs) are correct. Further, the accuracy-related penalties specified  
 25 in the FPAAs were appropriately imposed and there are no partnership-level  
 26 defenses to those penalties.

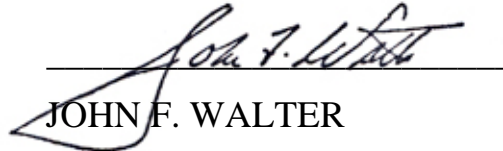
27 Judgment is entered in favor of the United States and against Maguire  
 28 Partners - Master Investments, LLC, Maguire Partners, Inc., Tax Matters Partner,

1 in case no. CV 06-7371; Thomas Division Partnership, L.P., Thomas Investment  
2 Partners, Ltd., Tax Matters Partner, in case no. CV 06-7374; Thomas Investment  
3 Partners, Ltd., Thomas Partners, Inc., Tax Matters Partner, in case no. CV 06-7376;  
4 Thomas Master Investments, L.P., Thomas Partners, Inc., Tax Matters Partner, in  
5 case no. CV 06-7377; and Huntington/Fox Investments, L.P., Edward D. Fox, Jr.,  
6 Tax Matters Partner, in case no. CV 06-7380.

7 The United States is entitled to costs pursuant to Rule 54(d)(1), Federal  
8 Rules of Civil Procedure, in amounts to be determined.

9  
10 IT IS SO ORDERED:

11  
12 DATED: March 3, 2009

  
JOHN F. WALTER

UNITED STATES DISTRICT JUDGE